



# STATE OF MONTANA DEPARTMENT OF REVENUE JOB PROFILE

**Working Title**  
Collections Specialist

**Job Code Title**  
Collections Specialist

**Pay Band**  
5a

**Job Code Number**  
433115

**Citizen Services and Resource Management Division**  
Collections Bureau  
Collections Unit

**Fair Labor Standards Act**  
Non-Exempt

The Montana Department of Revenue administers more than 30 state taxes and fees; establishes values for taxable property, including agricultural land, residential real estate, commercial real estate, forest land, business equipment, railroads and public utilities; supervises the operation of the state agency liquor stores and administers the laws governing the sale, taxation, and licensing of alcoholic beverages and tobacco products; returns unclaimed property to its rightful owners; and determines how state taxes and liquor and tobacco laws apply to Indian Tribes and tribal members in Indian Country.

The Citizen Services and Resource Management Division (CSRM) administers the accounting, purchasing, safety, security, and statewide facility functions. The division also administers the call center, forms design, one-stop business licensing coordination, receipt and distribution of unclaimed property, and collections and bankruptcy functions. The Citizen Services and Resource Management Division includes the Financial and Asset Management Bureau, the Citizen Services Bureau, and the Collections Bureau. The Collections Bureau is responsible for the daily management of accounts receivable and collections. Services include establishing taxpayer payment plans, legal collection activity, phone collections, management of the state's bad debt program, and bankruptcy functions. The bureau includes the Collections Unit and Bankruptcy Unit.

## **Job Responsibilities**

The Collections Specialist directs and coordinates tax collection enforcement activities to collect outstanding tax liabilities owed to the state; contacts taxpayers regarding delinquencies, assessment issues, and applicable policies and statutes; provides document review, process control, investigation, and related support services; and performs paralegal procedures related to legal collection of accounts. The position reports to a unit manager and does not supervise other staff.

### • **Enforcement 65%**

1. Coordinates confiscation or reduction of tax refunds, files warrants for distraint (tax liens), initiates wage and fund levies; directs and coordinates tracing activities and investigations; and coordinates partial lien releases.
2. Directs, coordinates, and initiates filings of tax liens against delinquent taxpayers or their estates in the Clerk of District Court offices throughout the state to secure the state's interest in outstanding tax liabilities.
3. Initiates wage levies against taxpayers' employers to secure payments to decrease or resolve outstanding liabilities owed to the state.

4. Initiates funds levies against taxpayers' banks, investment firms, insurance companies, and others to secure payments and decrease or resolve outstanding liabilities owed to the state.
5. Directs and coordinates filings of liens against specifically identified property of delinquent taxpayers to protect state revenues and prohibit conveyance or sale of the property without satisfaction of state tax obligations. Coordinates with division staff and civil authorities as necessary to secure liens.
6. Develops, directs, and coordinates tracing activities and investigations of taxpayer records to develop information sources and establish taxpayer contacts. This may include researching federal, state, municipal, and private agency records; verifying vesting and title of taxpayer property prior to issuing writ of execution, levy, or property seizures; ordering national credit inquiries; and other activities as necessary.
7. Researches, verifies, and directs filings of partial lien releases against properties of delinquent taxpayers upon demonstration that no interest exists with which to satisfy all or part of the state's tax lien.
8. Assesses justifications for delinquencies based on applicable statutes and department policies and notifies taxpayers of decisions and actions.
9. Reviews offers-in-compromise and other settlements from taxpayers or their representative for validity and reasonableness. Makes recommendations to management regarding the acceptance or denial of the offer.

- **Telephone Collections 20%**

1. Coordinates tax collection procedures to satisfy liabilities to the state through direct contact with taxpayers to establish payment method, set up payment plans, and arrange settlements.
2. Contacts delinquent taxpayers by phone and mail and negotiates payment of delinquent taxes or compels filing of unfiled tax returns or business tax reports. Explains payment and filing obligations; promotes cooperation and compliance; and intervenes in sensitive or contentious communications.
3. Clarifies assessment related issues on delinquent accounts to resolve disputes and obtain payment on undisputed portions of assessments. Explains department collection and enforcement policies and statutes to taxpayers or their representatives. Counsels taxpayers and their representatives before and after enforcement actions to advise them of their account status and persuade them to voluntarily pay outstanding balances.
4. Evaluates and plans collection strategies on a case-by-case basis to secure tax payments efficiently and effectively. Researches and evaluates taxpayers' financial condition, credit availability, and payment capacity to obtain maximum payment amounts and satisfy tax delinquencies.
5. Reviews and investigates records, returns, corporate documents, and taxpayer files to establish liability of additional individuals and corporate officers or employees not included in original tax assessments. Provides liable individuals with notification of the tax assessment and informs them of their right to reviews or hearings.
6. Coordinates confiscation or reduction of tax refunds for delinquent accounts to satisfy taxpayer liabilities. Refunds overpayments and transfers misapplied payments to appropriate accounts.
7. Analyzes income and expense information from taxpayers to determine the taxpayers' ability to pay their outstanding tax liability. Analyzes and evaluates expenses to identify allowable expenses according to agency procedures and guidelines. Based on analyses, determines an appropriate dollar range for taxpayers to consider in establishing payment plans that will satisfy the delinquent tax liability at the highest possible dollar amount over the shortest period of time possible.
8. Monitors assigned accounts to verify outcome of payment arrangements, legal actions, and other activities. Identifies errors, omissions, and anomalies and coordinates with other staff and managers to resolve problems. Records and maintains on-line documentation of all collection activities and taxpayer contacts as a permanent record of collection activity that may be used as evidence in a judicial proceeding.

- **Collections Support Services 10%**

1. Provides specialized document review, process control, investigation, and related services in support of ongoing collection activities.
2. Reviews and verifies technical and legal documents including warrants, liens, fiscal reports, and others to ensure accuracy and completeness. Identifies and resolves basic errors and omissions and refers significant issues to originators for resolution. Coordinates with clerical staff regarding drafting documents, mailings, and data entry to ensure timely submissions and releases.
3. Drafts and compiles reports, correspondence, and other information on behalf of division and department managers or elected officials in response to taxpayer inquiries or complaints. Researches and analyzes taxpayer account data; interprets and applies policies and statutes; and assesses individual taxpayer circumstances to draft appropriate responses.
4. Represents the department in informal conferences, formal and informal hearings, and judicial proceedings on enforcement-related issues or establishment of individual liabilities.
5. Maintains confidentiality of all information derived from tax files or developed from other sources.

- **Other Duties as Assigned 5%**

1. Performs other duties as assigned by the supervisor.

### **Job Requirements**

To perform successfully as a collections specialist, the incumbent must be self-motivated; possess a strong work ethic; maintain a positive attitude; and enjoy working with, and for, the public. The ability to reason deductively and inductively and resolve conflicts through negotiation and persuasion is essential. Incumbent is required to analyze and solve complex problems; consider the relative costs and benefits of actions; and persuade others. Skills in multi-tasking; paying attention to details and accuracy; managing multiple priorities under tight deadlines; mathematics; providing timely and effective written, verbal, and interpersonal communication; customer service; negotiation; assessing taxpayer profiles; handling sensitive or contentious situations; setting up and maintaining spreadsheets; researching and analyzing technical and financial documents; explaining technical and financial information; and word processing, spreadsheet, and database applications are required. This position works with highly confidential financial and tax information and is required to maintain the highest level of confidentiality regarding all information acquired or used in performing this job.

This position requires knowledge of tax collection methods and procedures; investigative techniques and practices; case management; specialized database system operations; basic accounting and financial records analysis; records maintenance procedures; and standard office procedures.

- The minimum level of education and job-related work experience needed as a new employee **on the first day** of work is a high school diploma or GED and four years of job-related work experience.
  - Work experience should be made up of law enforcement, investigation, debt collection, or credit and finance.
  - Other combinations of education and experience will be evaluated on an individual basis.

### **Department Core Values**

- **Respect:** As a representative of the people of Montana, proceeds with the highest level of respect for the dignity of every person contacted through work. Without exception, all people are treated as equally as possible. The employee is a faithful steward of the resources provided to this agency by the citizens of Montana.
- **Integrity:** Conducts work honestly and makes decisions that establish a clear record that the department serves the public with integrity. Apologizes for mistakes and gives credit to others for their cooperation, work, and ideas in achieving positive results. Accountable for their actions and holds others accountable for theirs. Decisions and judgments achieve equity and justice for all parties involved including citizens and co-workers.

- **Productivity:** Consistently strives to minimize the waste of the department's financial, facilities, and human resources. Diligently works to improve the productivity and effectiveness of the work unit. Welcomes and encourages new ideas on improving the results of the department from the public, other officials, colleagues, and supervisors. Approaches work in a manner that builds goodwill, trust, and cooperation internally with other staff and externally with the public.
- **Teamwork:** Maximizes cooperation and teamwork when working with other employees, divisions, and other state agencies. Willing to work with others for the opportunity to learn from their ideas, talents, and knowledge. Seeks to resolve conflicts with other employees and work units in an open and respectful manner that reinforces teamwork. Celebrates the successes of others.

### **Working Conditions**

Must work under time constraints, be able to maintain numerous projects at one time, and determine priorities on a daily basis. At times, the incumbent will deal with angry, hostile, and difficult individuals to resolve concerns or to bring about compliance with regulations. This may cause stressful work conditions and a high degree of mental stress. As a Department of Revenue employee, the incumbent may come into contact with highly confidential financial and tax information and is required to maintain the highest level of confidentiality regarding all information acquired or used in performing this job. This position requires considerable computer and keyboard use and being seated for extended periods of time. The incumbent spends a considerable amount of time on the phone. Lifting is infrequent, less than 15 pounds and includes carrying light items such as papers and books. This job requires regular attendance as scheduled by the supervisor. This job cannot be performed at an alternate work site.

### **Special requirements**

- **Background Examination:** Applicants for this position will be subject to a criminal background review before being considered for employment. Individual circumstances involving a criminal conviction will be reviewed to determine an applicant's eligibility for employment.
- **Compliance with All Appropriate Montana Tax Laws:** An employee's tax status must be current.

**This job profile was produced by the Office of Human Resources in conjunction with the appropriate managers.**

**Division Administrator Review:** The statements in this job profile are accurate and complete.

Signature: Steve Austin, Division Administrator      Date: December 2011

**Human Resource Director Review:** The Office of Human Resources has reviewed this job profile.

Signature: JeanAnn Scheuer, Human Resources Director      Date: December 2011

**Employee:** My signature below indicates I have read this job profile and discussed it with my supervisor.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Name (print): \_\_\_\_\_